

	<p><b>STATE OF MICHIGAN</b></p> <p><b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b></p> <p><b><i>MDHHS /CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT</i></b></p>	<b>ATTACHMENT</b>
		C.6.5.1.1
		<b>SECTION</b>
		Form v 2021-1
		<b>EFFECTIVE DATE</b>
		10/01/20
		<b>PAGE OF</b>
	Financial Status Report - All Non-Medicaid Direct Care Wage Supplemental	1 of 7

## 1.0 General Report Overview

Per Public Act 2 of 2021 Sec 251 (1), the specialty managed care capitation payments include the Direct Care Wage (DCW) premium pay increase identified in MSA L 21-30. The DCW funding is provided to the PIHP by the MDHHS in response to the COVID-19 pandemic and state of emergency. These funds shall be expended for the purpose that they were earmarked for and may not be re-directed for any other use without prior written approval from the MDHHS. The DCW funding will be cost settled separately and the unspent funds shall lapse back to the MDHHS.

The Financial Status Report (FSR) – All Non-Medicaid Direct Care Wage - Supplemental will be used by the affiliate CMHSP to report the PIHP to Affiliate Medicaid services contract Medicaid, Healthy Michigan and MI Health Link expenditures and the Direct Care Wage expenditures for each of the respective funding categories. The FSR – All Non-Medicaid DCW Supplemental will report the total specialty managed care Medicaid, Healthy Michigan and MI Health Link expenditures for October through September

Effective October 1, 2017, the Michigan Department of Health and Human Services (MDHHS) has modified the functionality of the Financial Status Report (FSR) bundle. The modification to the FSR bundle is designed to increase reporting efficiency for the Community Mental Health Services Programs (CMHSPs) and the Prepaid Inpatient Health Plans (PIHPs). The FSR bundle will now allow FSR reporting specific to the needs of the reporting board. There are three FSR report types; CMHSP (Non-Medicaid reporting), PIHP (Medicaid/Affiliate CMHSP reporting) and Stand Alone (Detroit-Wayne, Oakland, Macomb). The selected FSR will only display the applicable report tabs, columns and rows.

Please note that the report tabs, columns and rows that are not applicable are hidden or relabeled to condense the FSR bundle. Additionally, the financial reporting instructions for each form within the FSR bundle have not been modified. All column, row, cell and formula references remain intact and should only be considered if applicable to the selected FSR.

The CMHSP shall comply with Generally Accepted Accounting Principles, along with any other federal and state regulations as defined in the GF Contract. With the exception of the Special Fund Account – Section 226(a) of the Mental Health Code (MHC), all revenue and expenditures are required to be reported on an accrual basis of accounting, unless otherwise directed by MDHHS policy. As such, the revenue and expenditure amounts reported must include all earned reimbursements and/or obligations regardless of whether they have been billed or collected. Additionally, any adjustments for uncollectible amounts or write-offs should be included. The FSR – All Non-Medicaid DCW Supplemental must reconcile to the CMHSP's general ledger.

## 2.0 Report - Due Dates

	<p>STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES</p> <p><i>MDHHS /CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT</i></p>	ATTACHMENT
		C.6.5.1.1
		SECTION
		Form v 2021-1
		EFFECTIVE DATE
		10/01/20
		PAGE OF
	Financial Status Report - All Non-Medicaid Direct Care Wage Supplemental	2 of 7

Refer to the reporting grid incorporated in Attachment C.6.5.1.1 of the Contract for identification of report due dates. The reporting grid can be found on the MDHHS website: [https://www.michigan.gov/mdhhs/0,5885,7-339-71550\\_2941\\_38765---,00.html](https://www.michigan.gov/mdhhs/0,5885,7-339-71550_2941_38765---,00.html)

### 3.0 Report Submission

#### 3.1 Report Submitted via US Mail

This is no longer applicable. Electronic report submission required.

#### 3.2 Report Submission – Electronic

The report should be submitted electronically to the department by the due date identified in 2.0 above at [MDHHS-BHDDA-Contracts-MGMT@michigan.gov](mailto:MDHHS-BHDDA-Contracts-MGMT@michigan.gov).

The report's file name must identify the reporting fiscal year, period covered (submission type), agency name, report title and date of submission. Example: For the FY XX Year End Interim reporting package submitted from network180 for the All Non-Medicaid Financial Status Report, the file name should read **FYXX Year End Interim network180 FSRBUNDLE MM-DD-YYYY**.

Note: The –FSR All Non- Medicaid DCW Supplemental is included in the FSR Bundle. It is not a stand-alone report.

Refer to the Electronic Report Submission Guidelines for report submission specifications.

### 4.0 Report Specific Navigation or Terminology

Within this document the terms used in these instructions shall be construed and interpreted as defined below:

**Medicaid Contract:** The Medicaid Managed Specialty Supports and Services Concurrent 1115, 1915(c)/(i) Waiver Program Contract with selected PIHPs to manage the Concurrent 1115, 1915(c)/(i) and the Healthy Michigan Plan Programs in a designated service area and to provide a comprehensive array of specialty mental health and substance abuse services and supports.

**Healthy Michigan Plan:** The Healthy Michigan Plan is a new category of eligibility authorized under the Patient Protection and Affordable Care Act and Michigan Public Act 107 of 2013 that began April 1, 2014.

**GF Contract:** MDHHS/CMHSP Managed Mental Health Supports and Services Contract.

**PIHP:** A CMHSP or Regional Authority that holds the Medicaid Managed Specialty

	<p>STATE OF MICHIGAN</p> <p>DEPARTMENT OF HEALTH AND HUMAN SERVICES</p> <p><i>MDHHS /CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT</i></p>	ATTACHMENT
		C.6.5.1.1
		SECTION
		Form v 2021-1
		EFFECTIVE DATE
		10/01/20
		PAGE OF
	Financial Status Report - All Non-Medicaid Direct Care Wage Supplemental	3 of 7

Supports and Services Concurrent 1115 and 1915(c)/(i) Waiver Program Contract with MDHHS and acts as the Prepaid Inpatient Health Plan.

CMHSP: Community Mental Health Services Program that holds the GF Contract with MDHHS.

Regional Authority: An entity, jointly governed by the sponsoring CMHSPs, that has met the MDHHS requirements for selection to be certified to the Center for Medicare and Medicaid Services as a PIHP.

Medicaid Consumer: A Medicaid beneficiary who requires the Medicaid services included under the 1115 and 1915(c)/(i)Waiver Program; or who is eligible for the Healthy Michigan Plan.

IPA: Insurance Provider Assessment Act. Public Act 175 of 2018 created the Insurance Provider Assessment Act. The legislation mandates that effective October 1, 2018, certain insurance providers are required to pay an assessment on certain paid health care revenue.

Substance Use Disorder (SUD): A combination of the federal grant received by the State from the Substance Abuse and Mental Health Services Administration (SAMHSA) and the general fund dollars appropriated by the legislature for the prevention and treatment of SUD.

Direct Care Wage (DCW): Public Act 2 of 2021 Sec 251 (1), an hourly wage increase (referred to as "Premium Pay") in direct care worker wages in response to the COVID-19 state of emergency as identified in MSA L 21-30.

The Financial Status Report - All Non-Medicaid Direct Care Wage - Supplemental includes cell shading to assist the end user with completion of the form.

Report headers are shaded in light green.

Cells requiring data entry are shaded in yellow.

Cells that are formula driven and should not have data entered are shaded peach or light turquoise. The cells shaded in light turquoise represent sub-totals or totals.

Select cells have conditional formatting applied so that if an erroneous entry is made the cell will turn orange.

	<p>STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES</p> <p><i>MDHHS /CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT</i></p>	ATTACHMENT
		C.6.5.1.1
		SECTION
		Form v 2021-1
		EFFECTIVE DATE
		10/01/20
		PAGE OF
	Financial Status Report - All Non-Medicaid Direct Care Wage Supplemental	4 of 7

Worksheet protection has been enabled.

Precision as displayed functionality has been enabled. As such, Excel will utilize the displayed value instead of the stored value when it recalculates formulas.  
The term "Submission Type" on the worksheet refers to the reporting period, i.e., Projection, Interim, Final.

The following numbering / sequencing have been utilized in the FSR –All Non-Medicaid DCW Supplemental:

- 201-203 Detail rows for reporting expenditures. Includes sub-totals.
- 290 Total row for expenditures.

The FSR – All Non-Medicaid Direct Care Wage Supplemental uses the same row layout as the FSR – All Non-Medicaid. The examples of row layouts listed below can be found in the FSR – All Non-Medicaid. The FSR All Non- Medicaid – Row Layout: For the most part, all rows contain an alpha reference, a numeric reference, a description and then the amount associated to the listed elements. The alpha reference refers to the Section of the FSR (Medicaid, GF, etc.). The number reference refers to the character of the line (revenue, expenditures, etc.). The description could be a label (revenue, expenditure, etc.) or a more detailed description of the item (CMH Operations, Categorical, etc.).

## 5.0 Instructions for Completion of the Report

The CMHSP name, Fiscal Year, Submission Type and Submission Date have been brought forward from the FSR – All Non-Medicaid.

### 5.1 Section I - PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY

The CMHSP will use this section to report total expenditures associated to the provision of a comprehensive array of specialty mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual. The CMHSP will also report the expenditures associated to the direct care wage as identified in MSA L 21-30.

**Note:** This section will only be used by CMHSPs that are affiliate members of a PIHP. Additionally, this information must be reported to the PIHP and be included on the FSR – Medicaid and FSR – Healthy Michigan Plan.

	<p style="text-align: center;"><b>STATE OF MICHIGAN</b> <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>  <b><i>MDHHS /CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT</i></b></p>	<b>ATTACHMENT</b>
		C.6.5.1.1
		<b>SECTION</b>
		Form v 2021-1
		<b>EFFECTIVE DATE</b>
		10/01/20
		<b>PAGE OF</b>
	Financial Status Report - All Non-Medicaid Direct Care Wage Supplemental	5 of 7

## COLUMN INSTRUCTIONS:

### Column A

Enter the amount of expenditures relative to the Medicaid, Healthy Michigan Plan, MI Health Link and Direct Care Wage funding categories for the October through September reporting period.

### Column B

This column represents the total Medicaid, Healthy Michigan Plan, MI Health Link and Direct Care Wage expenditures for the October through September reporting period.

## ROW INSTRUCTIONS:

### Row I PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY

This row is the label PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY. The rows immediately following will represent the expenditures related to the provision of the Medicaid benefit, Healthy Michigan, MI Health Link, and direct care wage.

#### ROW I-201 – EXPENDITURE - MEDICAID

Enter the total amount of expenditures associated to the provision of the comprehensive array of specialty mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual, excluding the cost associated to consumers eligible through the Healthy Michigan Plan requirements and the costs associated to direct care wage.

#### ROW I-201 – EXPENDITURE – MEDICAID DIRECT CARE WAGE

Enter the amount of expenditures associated to the direct care wage as indicated in MSA L 21-30, excluding the cost associated to the specialty mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual and the costs associated to consumers eligible through the Healthy Michigan Plan requirements.

#### ROW I-201 – SUBTOTAL MEDICAID EXPENDITURES (INCL DIRECT CARE WAGE)

This cell represents the total Medicaid and Medicaid Direct Care Wage expenditures. The cell is formula driven. The formula is *the sum of Expenditure – Medicaid (I 201) and Expenditure – Medicaid Direct Care Wage (I 201)*.

	<p>STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES</p> <p><i>MDHHS /CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT</i></p>	ATTACHMENT
		C.6.5.1.1
		SECTION
		Form v 2021-1
		EFFECTIVE DATE
		10/01/20
		PAGE OF
	Financial Status Report - All Non-Medicaid Direct Care Wage Supplemental	6 of 7

**ROW I-202 – EXPENDITURE – HEALTHY MICHIGAN PLAN**

Enter the total amount of expenditures associated to the provision of the comprehensive array of specialty mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual for consumers who are eligible through the Healthy Michigan Plan, excluding the costs associated to direct care wage.

**ROW I-202 – EXPENDITURE – HEALTHY MICHIGAN PLAN DIRECT CARE WAGE**

Enter the amount of expenditures associated to the direct care wage as indicated in MSA L 21-30, excluding the costs associated to the specialty mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual and the cost associated to consumers eligible through the Healthy Michigan Plan requirements.

**ROW I-202 – SUBTOTAL HEALTHY MICHIGAN PLAN EXPENDITURES (INCL DIRECT CARE WAGE)**

This cell represents the total Healthy Michigan Plan and Healthy Michigan Plan Direct Care Wage expenditures. The cell is formula driven. The formula is *the sum of Expenditure – Healthy Michigan Plan (I 202) and Expenditure – Healthy Michigan Plan Direct Care Wage (I 202)*.

**ROW I-203 – EXPENDITURE – MI HEALTH LINK**

Enter the total amount of expenditures associated to the provision of Medicaid services to individuals enrolled in MI Health Link (dual eligible) as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual for consumers who are eligible through the MI Health Link requirements, excluding the costs associated to direct care wage.

**ROW I-203 – EXPENDITURE – MI HEALTH LINK DIRECT CARE WAGE**

Enter the amount of expenditures associated to the direct care wage as indicated in MSA L 21-30, excluding the costs associated to the specialty mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual and the costs associated to consumers eligible through the Healthy Michigan Plan requirements.

**ROW I-203 – SUBTOTAL MI HEALTH LINK EXPENDITURES (INCL DIRECT CARE WAGE)**

This cell represents the total MI Health Link and MI Health Link Direct Care Wage expenditures. The cell is formula driven. The formula is *the sum of Expenditure – MI Health Link (I 203) and Expenditure – MI Health Link Direct Care Wage (I 203)*.

	<p>STATE OF MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES</p> <p><i>MDHHS /CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT</i></p>	ATTACHMENT
		C.6.5.1.1
		SECTION
		Form v 2021-1
		EFFECTIVE DATE
		10/01/20
		PAGE OF
	Financial Status Report - All Non-Medicaid Direct Care Wage Supplemental	7 of 7

#### **ROW I-290 - TOTAL EXPENDITURE**

This cell represents the total amount of expenditures associated to the provision of the comprehensive array of specialty mental health and substance abuse services and supports as indicated in the CMHSP contract with the PIHP and in the Medicaid Provider Manual, including Healthy Michigan Plan and Direct Care Wage. This cell is formula driven. The formula is *plus the sum of SUBTOTAL Medicaid Expenditures (incl Direct Care Wage) (I 201), SUBTOTAL Healthy Michigan Plan Expenditures (incl Direct Care Wage) (I 202) and SUBTOTAL MI Health Link Expenditures (incl Direct Care Wage) (I 203).*

## **5.2 REMARKS**

This section has been provided for the CMHSP to provide narrative descriptions as necessary. If this space is insufficient, please utilize the "Additional Narrative" tab within the FSR Bundle.

**Note:** *This section also includes the total direct care wage Medicaid and MI Health Link expenditures. The cell is formula driven. The formula is the sum of Expenditure – Medicaid Direct Care Wage – Total (I 201) and Expenditure – MI Health Link Direct Care Wage – Total (I 203).*